should be reported by telegram to the Commissioner and to the Accountant General. The treasury officer is authorized to make such advances. If the money is required only for a temporary purpose, it should be adjusted as soon as possible by the submission of a vouched bill, and if required permanently, the sanction of Government should at once be applied for.

(*c*) Charges for establishment at fixed monthly rates shall not be paid from the permanent advance. The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus if a menial servant is required to travel by rail his fare must sometimes necessarily be advanced from this amount.

247. *Recouping of advances.*—Disbursing officers who have received permanent advances shall recoup their expenditure from time to time by submitting bills, accompanied by the necessary vouchers, in the forms and manner prescribed for the various forms of relief in the Code and its appendices.

248. *Refund of permanent advances.*—When relief operations in a district have ceased, the amount of each permanent advance shall be refunded without delay into the district treasury or nearest sub-treasury. To ensure this being done, the Accountant-General should fix a date by which each officer should be separately called upon to refund the advance or advances taken by him: The importance of refunding these advances at the earliest possible moment cannot be too strongly emphasized, and the officer concerned will be held responsible for unnecessary delay in this being done.

(ii) *Method of Drawing and Accounting for Famine Charges*

249. *Funds to be obtained from permanent advances.*—(*a*) In the distribution of permanent advances referred to in section 245 the objects to be kept in view are, first, that facilities should be given for the encashment of bills with the least possible delay by authorizing, if necessary, direct payment at the nearest sub-treasury of bills of officers holding a portion of the advances; secondly, in order to avoid the objections and unnecessary correspondence which result from the submission of defective bills, that power to draw money from the treasury should not be given to any class of officers who cannot be trusted to draw out bills in proper form. The class of officers authorized to cash the bills will be specified by Government.

(*b*) The amount outstanding in permanent advances should be kept as low as possible, and inspecting officers should keep the matter in view and adjust the sum which each officer is authorized to hold as closely as possible to the varying conditions of his charge.

250. *Cashbook.* Each disbursing officer shall keep a cashbook in Form 16 in which he shall enter all the sums received by him for the purpose of famine expenditure on behalf of Government, from the treasury and other sources and all the payments made by him in the order of their occurrence (except pay and allowances and establishment charges of his own office which should not find any place in the cashbook). This cashbook will include on the receipt side all sums drawn by the officer on bills.

251. *Bills and vouchers.*—Bills shall be drawn in the manner and forms prescribed in the Code and its appendices, except those for—

(*a*) pay and allowances, travelling allowances, office contingencies and payments to contractors for supplies received, which shall be in the forms prescribed by the Civil Account and Public Works Codes, *viz.*—

(i) pay and allowances of gazetted officers—on pay bill forms;

(ii) pay and allowances of establishment—on establishment bill forms; but the pay of posts on less than Rs. 30 a month, which are not held by permanent Government servants, can be drawn on contingent bill forms;

(iii) travelling allowance—on travelling allowance bill forms;

(iv) all other kinds—on contingent bill forms.

(*b*) advances for land improvements and to agriculturists, which shall be in the special forms prescribed in the rules under which the advances are granted.

252. *Establishment bills to be drawn up in full detail on proper forms and to quote sanction.*—A bill for establishment shall, subject to the provisions of section 251, be always made out in full detail on the usual establishment bill forms, whether it is intended to draw the amount from the treasury on such bill or on some other account to which such bill will be attached as a voucher. It shall ordinarily cite the authority of Government or other constituted authority under which the establishment has been entertained. When in emergent circumstances the previous sanction of Government or other authority cannot be obtained, the charge may be passed on production of a certificate to that effect but the necessary sanction must be obtained and submitted as soon as possible. Wages of employees on daily wages shall be drawn on the daily muster-rolls and abstracts.

253. *Payment of pay and allowances.*—(*a*) In the case of an officer transferred from another department, the order of appointment shall state the period and the pay and allowances to which he will be entitled for famine duty. The last pay certificate should be sent through the ordinary channel.

NOTE.—The last pay certificate should state what allowances, if any, will cease on the transfer.

(*b*) Special attention is necessary to the *prompt* submission of appointment orders and last pay certificates, in order that the payment of pay and allowances may not be delayed.

B.—FAMINE RELIEF WORKS

(iii) *Provision of Funds*

254. *Estimate of funds required.*—When it is decided to open departmental works, the Collector, in consultation with the Executive Engineer, shall prepare an estimate of the funds required to the end of the month next following and submit it to the Commissioner. This estimate shall accompany Form 42 which is submitted under section 239 and the amounts required shall be shown in Form 42 itself.

255. *Allotment of funds by Government.*—The Commissioner shall examine these applications and forward them to Government in the Public Works Department for the allotment of funds. Thereafter the Collector in consultation with the Executive Engineer shall submit not later than the 15th of each month a similar application for the following month. There is, however, no objection to the submission of a supplementary application for funds during the course of a month, if the funds already sanctioned for the District are found to be insufficient. Urgent and inevitable expenditure contemplated in section 240 may be incurred without waiting for funds, provided the aggregate demand on the treasury referred to in section 135 is not materially exceeded.

256. When funds have been provided in the manner indicated in the previous paragraph the Executive Engineer will obtain money for disbursement by means of cheques drawn on the District Treasury or on treasuries subordinate thereto, while in respect of pay, allowances and contingencies cash will be obtained on bills drawn on the treasury.

257. *Financing of Sub-Divisional Officers.*—The Public Works Department Sub-Divisional Officer shall be kept in funds by the Executive Engineer in the ordinary way. In consultation with the district officers, convenient sub-treasuries shall be selected as paying centres, and notice shall be given monthly by the Executive Engineer to the treasury officer of the demands likely to be made on the sub-treasuries during the following month, stating as precisely as possible the proportion of small silver and other coins.

(iv) *Method of Accounting for Famine Charges*

258. *Famine accounts to be kept separate.*—The famine accounts of each Sub-Divisional Officer and Executive Engineer shall be kept entirely separate from the ordinary accounts of his office. They shall keep a separate cashbook in Public Works Account Form No. 1, a cheque-book or cheque-books and a treasury pass-book and remittance-book.